

would have voted "aye." Had I been present for rollcall No. 376, I would have voted "aye." Had I been present for rollcall No. 375, I would have voted "nay." Had I been present for rollcall No. 374, I would have voted "aye." Had I been present for rollcall No. 373, I would have voted "aye." Had I been present for rollcall No. 372, I would have voted "aye." Had I been present for rollcall No. 371, I would have voted "aye." Had I been present for rollcall No. 370, I would have voted "aye." Had I been present for rollcall No. 369, I would have voted "aye." Had I been present for rollcall No. 368, I would have voted "aye." Had I been present for rollcall No. 367, I would have voted "aye."

#### INTRODUCTION OF THE HOME OFFICE DEDUCTION SIMPLIFICATION ACT OF 2008

**HON. JOHN M. McHUGH**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Monday, June 9, 2008*

Mr. McHUGH. Madam Speaker, I rise today to introduce legislation, the Home Office Deduction Simplification Act of 2008, which is designed to reduce the complexity of the tax code and provide Americans with the ability to take a standard deduction for home office expenses.

The tax code currently allows a deduction for home office expenses for self-employed taxpayers and employees who must use their home for business purposes at their employer's request. However, according to the Internal Revenue Service's Office of the Taxpayer Advocate, only 2.7 million of the nearly 20 million Schedule C filers in tax year 2003 took a deduction for home office expenses, despite the fact that some 8.4 million Americans indicated they had one or more rooms used only for business.

The Office of Taxpayer Advocate reports that the data raises the question as to whether or not eligible taxpayers are taking the deduction to which they are entitled. In addition, the Taxpayer Advocate notes that private industry has indicated that the rules and related forms regarding the home office deduction are too complex.

As is often noted, our Nation's nearly 27 million small businesses are the backbone of our Nation's economy. They provide 51 percent of our Nation's private sector employment and 45 percent of its payroll and produce approximately 50 percent of the Nation's private, nonfarm GDP. Without question, they certainly are vital to the economy of New York's 23rd Congressional District, which I have the privilege of representing.

To ensure that my constituents and those other Americans who are eligible to deduct home office expenses but have been deterred by the complexity of the current tax code actually take a deduction, I now introduce the Home Office Deduction Simplification Act. This bill would provide a standard deduction of \$1,500, indexed to inflation, for home office expenses. Accordingly, I ask my colleagues to join with me to enact this important measure.

HONORING ROSTEEN STRASSNER

**HON. GEORGE RADANOVICK**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Monday, June 9, 2008*

Mr. RADANOVICH. Madam Speaker, I rise today to congratulate Rosteen Strassner upon her 106 birthday. Mrs. Strassner's birthday will be celebrated on Friday, June 6, 2008.

Mrs. Strassner was born March 20, 1902 in Newark, Arkansas. In her long life she has witnessed many historical events that not only shaped the United States, but the world as well. She has been able to achieve amazing things in her lifetime. In 1940 she moved to Fresno, California. She became a member of the Fresno Temple COGIC, and remains a member of the church. In 1974 Mrs. Strassner opened her heart and her home to mentally challenged adults when the Central Valley Regional Center was recruiting foster parents. She was one of the first African-Americans to engage in this type of work. She remained a foster parent until 2005, when her physical health began to decline. Mrs. Strassner also has an extensive background as a healthcare professional and businesswoman. She is a retired dietitian from St. Agnes Hospital. She also owned and operated two cafés in the Fresno area.

Madam Speaker, I rise today to commend and congratulate Rosteen Strassner on 106 years of life. I invite my colleagues to join me in wishing Mrs. Strassner health and happiness.

#### HONORING THE USS PONCHATOU- LA SHIPMATES ASSOCIATION

**HON. JOE SESTAK**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Monday, June 9, 2008*

Mr. SESTAK. Madam Speaker, I rise today to recognize the 2008 gathering of the USS Ponchatoula Shipmates Association. As these remarkable Sailors, their families and friends spend time together this week, they represent over sixty years of dedication to the Navy's core values of Honor, Courage and Commitment.

These patriotic Americans keep alive the memory of their courageous predecessors who sailed into harms way aboard namesakes of USS *Ponchatoula* from 1944 until 1992. In that timeframe Sailors of that proud ship fought in WWII, the Vietnam War, the Cold War and other crises around the world. It is important that we all pause to imagine the courage and stamina it took to sail AOG-38 almost immediately from shakedown cruise into the battle of Okinawa. Carrying over a thousand tons of highly flammable fuel and limited to a maximum speed of ten (10) knots, the crew of only 62 brave souls spent days defending their precious cargo, and one another so that innumerable ships and small craft could support the invasion of Okinawa. All the while they knew that a torpedo, Kamikaze attack, or a simple electrical or propulsion fire could cause their ship and all on-board to be quickly lost in a conflagration of the most devastating form. With her mission complete AOG-38 got underway 14 Decem-

ber 1945 to transit home to the United States for deactivation.

Thankfully, it is a custom of our great Navy to reward the courageous performance of a ship and crew in combat by renaming a successor to that ship. And so it was, when USS *Ponchatoula* (AOG-38 and later T-AO-148) was built by proud craftsmen, some no doubt from the 7th Congressional District of Pennsylvania, in Camden, NJ and commissioned in January 1956. From 1956 until 1992 new generations of U.S. Navy Sailors and Military Sealift Command Mariners served proudly over most of the globe in supporting the ever expanding striking power of our naval forces.

In my thirty-one years of naval service, I was often reminded that "tactics are for amateurs and logistics are for experts." It has been ships and crews like the USS *Ponchatoula* who have been the foundation of our nation's sea power by affording naval commanders and planners the logistics, mobility, flexibility and persistence necessary to win every engagement and deter many more.

Madam Speaker it gives me great pleasure to acknowledge the efforts of my constituent and Navy Veteran, Mr. John J. Bury of Media, PA and the officers of the USS *Ponchatoula* Shipmates Association for their commitment to their ship, one another and the future Sailors who will answer our nation's call to go down to the sea in defense of our precious freedoms.

To the USS *Ponchatoula* Shipmates Association our nation says "Bravo Zulu" and God Speed.

#### RECOGNIZING VICTORIA MANFREDI ON HER RETIREMENT

**HON. DANIEL LIPINSKI**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Monday, June 9, 2008*

Mr. LIPINSKI. Madam Speaker, I rise today to honor Mrs. Victoria Manfredi on the occasion of her retirement from St. Louis de Montfort School in Oak Lawn, Illinois. An outstanding educator and a resident of Oak Lawn, Illinois, Vicky now celebrates over 35 years of involvement in her school and community.

Today, with the support of family: Frank, Lisa, John, and Anna Victoria, we honor Vicky for her outstanding contribution to the field of Catholic education. Over the past 35 years, Mrs. Manfredi has proven a trusted colleague, an active volunteer, a Christian role model, and a teacher who has opened hearts, touched lives, and enlightened the young minds of countless students.

Vicky Manfredi began her work while her daughter attended St. Louis de Montfort over 30 years ago. Vicky served as a volunteer coach, instructional aide, and Eucharistic minister. Seven years ago, Vicky accepted a new challenge: working as a kindergarten teacher. In her new role she earned the praise of the administration, colleagues, parents and students alike. Her classroom was a happy place, a safe haven for children and an environment where students excelled academically.

Madam Speaker, it is my honor to recognize Mrs. Victoria Manfredi, an exceptional teacher and pillar in my community. I am honored to